

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
ROCK HILL DIVISION

UNITED STATES OF AMERICA) CR. NO. 0:12-456
) 26 U.S.C. § 7201
)
v.)
)
JAMES WYLIE CROWDER) INFORMATION

THE UNITED STATES ATTORNEY CHARGES:

COUNT 1

1. JAMES WYLIE CROWDER owned and operated CAROLINA CARGO, Inc., a trucking company in Rock Hill, South Carolina.
2. JAMES WYLIE CROWDER evaded the assessment of his Form 2290, Heavy Highway Vehicle Use Tax, for the period of June 30, 2007, through 2010, by altering those forms after they were submitted to the IRS and prior to their submission as proof of payment of excise tax to the South Carolina Department of Motor Vehicles and Florida Department of Highway Safety and Motor Vehicles. JAMES WYLIE CROWDER's taxable assessment for the calendar years of 2007 to 2010 was owing to the United States of America an assessment tax of \$250,250.00
3. That through the taxable period ending June 30, 2008, in the District of South Carolina, JAMES WYLIE CROWDER, a resident of Rock Hill, South Carolina, did willfully attempt to evade and defeat a large part of the Heavy Highway Vehicle Use Tax due and owing by him to the United States of America for that taxable period, by filing and causing to be filed with the Director, Internal Revenue Service Center, at Charlotte, North Carolina, a false and fraudulent Heavy Highway Vehicle Use Tax Form 2290. In that false return, JAMES WYLIE CROWDER claimed and paid taxes on ten taxable highway motor vehicles, incurring a stated obligation of approximately \$5,500,

when in fact he caused to be put into use 132 taxable highway motor vehicles, and as a result, incurred an actual total Heavy Highway Vehicle tax liability in the total amount of approximately \$72,600;

In violation of Title 26, United States Code, Section 7201.

[Redacted]

WILLIAM N. NETTLES (WDHjr)
UNITED STATES ATTORNEY